

The fuel activity information contained in this form must be filed electronically. To view the information you must provide, go to the next page.



Department of Motor Vehicles
Tax Services
P.O. Box 27422
Richmond, Virginia 23269-7422

VIRGINIA FUELS TAX SUPPLIER'S REPORT

Read the filing information and instructions on the back.

☐ Amended Report
(Check this box if this is an amended report.)

SUPPLIER INFORMATION

PLEASE TYPE OR PRINT IN INK

FT451 (Rev. 07/03)

| | | | | | |
|-------------------------------|--|-------------------------|------|-------------------|----------|
| Name | | FEIN/SSN | | Report Month/Year | |
| Mailing Address | | | City | | State |
| | | | | | Zip Code |
| Telephone Number () | | Fax Number () | | e-mail Address | |

| SECTION 1 – TAX CALCULATION | Gasoline Gasohol | Diesel Undyed | Aviation Gasoline | Diesel Dyed | Aviation Jet Fuel | Kerosene | Heating Oil | Other Products |
|--|---------------------|------------------|----------------------|----------------|----------------------|----------|----------------|-------------------|
| 1. Enter Line N from Part A to record Gross Taxable Gallons. <i>(See Instructions.)</i> | | | | | | | | |
| 2. Enter by product type the Total of Column 11 from the Supplier's Schedule of Tax -Paid Receipts to record Tax Paid Purchases. <i>(Schedule 1)</i> | | | | | | | | |
| 3. Enter the total number of gallons by product type sold at retail tax not-collected using a credit card or fleet card to tax-exempt entities. <i>(Schedule 5)</i> | | | | | | | | |
| 4. Subtract Lines 2 and 3 from Line 1 to calculate Net Taxable Gallons Subject to Virginia Tax by product type. | | | | | | | | |
| 5. Multiply Line 4 times \$.175 and record the total Fuels Tax Due on Gasoline and Gasohol. | \$ | | | | | | | |
| 6. Multiply Line 4 times \$.16 and record the total Fuels Tax Due on Undyed Diesel and Kerosene. <i>(See Instructions.)</i> | | \$ | | | | \$ | | |
| 7. Multiply Line 4 times \$.05 and record the total Fuels Tax Due on Aviation Gasoline and Aviation Jet Fuel. | | | \$ | | \$ | | | |
| 8. Add Lines 5, 6, and 7, and record the Total Tax Due by product type. | \$ | \$ | \$ | | \$ | \$ | | |

SECTION 2 – TANK FEE (@) CALCULATION

| | | | | | | | | |
|---|----|----|----|----|--|----|----|----|
| 9. Enter Line 4 to record the Taxable gallons Subject to Tank Fee by product type. | | | | | | | | |
| 10. Add together Lines F, G, and L from Part A by product type and record the Non-Taxable Gallons Subject to Tank Fee. | | | | | | | | |
| 11. Add together by product type Lines 9 and 10 to calculate the Gallons Subject to the Tank Fee. | | | | | | | | |
| 12. Enter the total number of gallons by product type previously over reported. <i>(See Instructions.)</i> | | | | | | | | |
| 13. Subtract Line 12 from Line 11 to calculate the Total Gallons Subject to Tank Fee by product type. | | | | | | | | |
| 14. Multiply Line 13 times the current tank fee rate and record the Net Tank Fee by product type. | \$ | \$ | \$ | \$ | | \$ | \$ | \$ |

| SECTION 3 – DISCOUNT/DEDUCTION CALCULATION | | Gasoline Gasohol | Diesel Undyed | Aviation Gasoline | Diesel Dyed | Aviation Jet Fuel | Kerosene | Heating Oil | Other Products |
|---|--|------------------|---------------|---|-------------|-------------------|----------|-------------|----------------|
| 15. Multiply the total gallons of gasoline/gasohol from <i>Schedule 5A</i> times \$.175 and enter the Gasoline/Gasohol Tax eligible for the Percentage Discount. | | \$ | | | | | | | |
| 16. Multiply the total gallons of undyed diesel and kerosene from <i>Schedule 5A</i> times \$.16 and enter the Undyed Diesel and Kerosene Tax eligible for the Percentage Discount. | | | \$ | | | | \$ | | |
| 17. Multiply the total gallons of Aviation Gasoline from <i>Schedule 5A</i> times \$.05 and enter the Aviation Gasoline Tax eligible for the Percentage Discount. | | | | \$ | | | | | |
| 18. Multiply the total gallons of Aviation Jet Fuel from <i>Schedule 5A</i> times \$.05 and enter the Aviation Jet Fuel Tax eligible for the Percentage Discount. | | | | | | \$ | | | |
| 19. Add together the figures in each column on Line 8 and multiply that total by \$.001 to calculate the Total Administrative Discount. | | \$ | | NOTE: THE ADMINISTRATIVE DISCOUNT IS APPLICABLE ONLY IF YOUR REPORT AND PAYMENT ARE RECEIVED AT DMV ON TIME. THE DISCOUNT CAN'T EXCEED \$5,000. | | | | | |
| 20. Add together the figures in each column on Lines 15 through 18 and multiply that total by \$.005 to calculate the Total Percentage Discount. | | \$ | | NOTE: THE PERCENTAGE DISCOUNT IS APPLICABLE ONLY IF YOUR REPORT AND PAYMENT ARE RECEIVED AT DMV ON TIME. | | | | | |
| 21. Enter the .01 Percent Discount. (Use gallons on Line C and D of Part A.) (See Instructions) | | \$ | | | | | | | |
| 22. Enter the Total Default Deduction. (The amount of tax payments that licensed distributors and/or importers failed to pay to you.) | | \$ | | | | | | | |
| 23. Add together Lines 19 through 22 to calculate the Total Discount/Deduction Amount. | | \$ | | | | | | | |
| SECTION 4 – AMOUNT DUE CALCULATION | | TAX | | TANK | | | | | |
| 24. Add together the figures in all columns on Line 8 and enter the Tax Due. | | \$ | | | | | | | |
| 25. Enter Tax Adjustment. Attach to this report an explanation of this adjustment. | | \$ | | | | | | | |
| 26. Subtract Line 23 from Line 24 then subtract/add Line 25 from/to the result to calculate the Total Tax Due. | | \$ | | | | | | | |
| 27. LATE REPORTS ONLY: Record the Penalty on the tax for late reports. (\$50 or 10% of Line 26 whichever is greater) | | \$ | | | | | | | |
| 28. Add together Lines 26 and 27 to calculate the Total Tax and Penalty Due. | | \$ | | | | | | | |
| 29. LATE REPORTS ONLY: Calculate the interest for late reports at \$.01 times Line 28 compounded monthly. | | \$ | | | | | | | |
| 30. Add together Lines 28 and 29 to calculate the Total Tax, Penalty, and Interest Due. | | \$ | | | | | | | |
| 31. Add together the figures in all columns on Line 14 and enter the Tank Fee Due. | | | | \$ | | | | | |
| 32. Enter Tank Fee Adjustment. Attach to this report an explanation of the adjustment. | | | | \$ | | | | | |
| 33. Subtract/add Line 32 from/to Line 31 to calculate Total Tank Fee Due. | | | | \$ | | | | | |
| 34. LATE REPORTS ONLY: Record the Penalty on the tank fee for late reports (\$50 or 10% of Line 33 whichever is greater) | | | | \$ | | | | | |
| 35. Add together Lines 33 and 34 to calculate the Total Tank Fee and Penalty Due. | | | | \$ | | | | | |
| 36. LATE REPORTS ONLY: Calculate the interest for late reports at \$.01 times Line 35 compounded monthly. | | | | \$ | | | | | |
| 37. Add together Lines 35 and 36 to calculate the Total Tank Fee, Penalty, and Interest Due. | | | | \$ | | | | | |
| 38. Add together the figures on Lines 30 and 37 to calculate the Amount Due. | | \$ | | | | | | | |
| 39. Enter the Total Amount Paid figure from Schedule of Default Tax Payment Received (FT 486). | | \$ | | | | | | | |
| 40. Add together Lines 38 and 39 to calculate the TOTAL AMOUNT DUE. | | \$ | | | | | | | |

CERTIFICATION

| | | |
|---|------------------------|----------------|
| I certify that I have read this report and all supporting documents; and know and understand their contents and that all information on both the report and supporting documents is true and accurate and complete. | | |
| Authorized Representative's Name <i>(please print)</i> | | Title |
| Authorized Representative's Signature | | Date |
| Telephone Number () | Fax Number () | e-mail Address |

| PART A - DISBURSEMENT SUMMARY | Gasoline Gasohol | Diesel Undyed | Aviation Gasoline | Diesel Dyed | Aviation Jet Fuel | Kerosene | Heating Oil | Other Products |
|--|-----------------------------|--------------------------|------------------------------|------------------------|------------------------------|-----------------|------------------------|---------------------------|
| A. Enter the total number of gallons by product type used in self-operated vehicles and aircraft, and gallons sold to retail outlets. <i>No schedule is required.</i> | | | | | | | | |
| B. Enter the total number of gallons by product type sold Tax Collected to Unlicensed Distributors, Retailers, Bulk Users, & Users. <i>(Schedule 5A) (See Instructions)</i> | | | | | | | | |
| C. Enter the total number of gallons by product type sold to a Licensed Distributor or Importer. <i>(Schedule 5D) (See Instructions)</i> | | | | | | | | |
| D. Enter the total number of gallons by product type sold Tax Collected to Licensed Suppliers. <i>(Schedule 5E)</i> | | | | | | | | |
| E. Enter the total number of gallons by product type sold for export; with the Virginia Tax Collected. <i>(Schedule 5H) (See Instructions)</i> | | | | | | | | |
| F. Enter the total number of gallons of Dyed Diesel, Kerosene, Heating Oil, and Other Products sold to Distributors, Blenders, and Importers. <i>(Schedule 6F)</i> | | | | | | | | |
| G. Enter total number of gallons of Dyed Diesel, Kerosene, Heating Oil, and Other Products sold to persons other than Distributors or Importers. <i>(No schedule required.)</i> | | | | | | | | |
| H. Enter total gallons by product type sold to Licensed Distributors or Importers using a tax-exempt card/code. <i>(Schedule 6H)</i> | | | | | | | | |
| I. Enter the total number of gallons by product type sold to Aviation Consumers, and Licensed Suppliers Tax Not Collected. <i>(Schedule 6P)</i> | | | | | | | | |
| J. Enter the total number of gallons by product Exported. <i>(Schedule 7)</i> | | | | | | | | |
| K. Enter the total number of gallons by product type sold to U.S. Government or other tax-exempt persons. <i>(Schedule 8)</i> | | | | | | | | |
| L. Enter the total number of gallons by product type sold to Virginia State or Local Government. <i>(Schedule 9)</i> | | | | | | | | |
| M. Add lines A through L to compute the Total Disbursements | | | | | | | | |
| N. Add together Lines A through E and enter the Gross Taxable Gallons by product type. | | | | | | | | |

FILING INFORMATION

Provide all information requested on this report **and** attach all required schedules.

Your report must be:

- postmarked by the 15th day of the 2nd month after the report month **or**
- received at DMV by the 20th of the 2nd month after the report month.

If your report is not filed on time:

- you will be charged a penalty, **and**
- you will not be eligible for the Administrative or Percentage Discounts.

INSTRUCTIONS

YOU NEED TO COMPLETE *PART A - DISBURSEMENT SUMMARY* ON THE PREVIOUS PAGE BEFORE YOU CAN COMPLETE THE REST OF THIS REPORT.

SUPPLIER INFORMATION

Name. Enter the name of your company.

FEIN/SSN. Enter your company's Federal Employment Identification Number or social security number.

Report Month and Year. Enter the month and year for which you are reporting.

Mailing Address, City, State, Zip Code. Enter your company's mailing address.

Telephone Number, Fax Number, e-mail Address. Enter your company's telephone number, fax number, and, if applicable, e-mail address.

SECTION 1 - TAX CALCULATION

Line 1. *Special Instructions:* If you are reporting on a diesel-undyed and kerosene blend, enter the number of gallons of kerosene in the blend under the kerosene column. Enter the number of gallons of diesel-undyed in the blend under the diesel-undyed column.

Enter **only** kerosene used in a blend under the kerosene column.

Lines 2 through 5. Follow the instructions provided on each line.

Line 6. Follow the instructions provided on the line. *Special Instructions:* If kerosene is *splash blended* with undyed diesel, the 16¢ tax is applicable to the kerosene and must be accounted for on this line.

Lines 7 and 8. Follow the instructions provided on each line.

SECTION 2 - TANK FEE CALCULATION

Write the current Virginia tank fee rate in the space provided in the section title.

Note: This fee is subject to change. DMV will notify you when a rate change occurs and the effective date of the change.

Lines 9 and 11. Follow the instructions provided on each line.

Line 12. *Special Instructions:* Enter credit adjustments:

- authorized by DMV (attach copy of DMV's letter),
- credit adjustments for product previously reported in error as taxable (attach an amended disbursement schedule),
- credit adjustments for credit card or fleet card sales to tax-exempt entities. (Attach a disbursement schedule number 5.)

Lines 13 and 14. Follow the instructions provided on each line.

SECTION 3 - DISCOUNT/DEDUCTION CALCULATION

Lines 19 and 20. Follow the instructions provided on each line.

Line 21. *Special Instructions:* Use the following to calculate the One-Percent Discount

- Add together by product type the gallons on Lines C and D in Part A and multiply the results by the applicable tax rate. (Total Tax by Product Type).
- Add together the Total Tax by Product Type for each product. (Total Tax)
- Multiply the Total Tax by .01. (One-Percent Discount)

Line 22 through 40. Follow the instructions provided on each line.

SECTION 4 - AMOUNT DUE CALCULATION

Follow the instructions provided on each line.

CERTIFICATION

Authorized Representative's Name, Title. Print or type the name and the title of the representative who is authorized to sign the report.

Authorized Representative's Signature, Date. Authorized Representative - Sign your name and write the date in the space provided.

Telephone Number, Fax Number, e-mail Address. Enter the authorized representative's telephone number, fax number, and, if applicable, e-mail address.

PART A - DISBURSEMENT SUMMARY

Line A. Follow the instructions provided.

Lines B and C. Follow the instructions provided on each line. **Reminder:** When kerosene is *splash blended* with undyed diesel, the kerosene becomes taxable.

Line D. Follow the instructions provided.

Line E. Follow the instructions provided. **Reminder:** When kerosene is *splash blended* with undyed diesel, the kerosene becomes taxable.

Lines F through N. Follow the instructions provided on each line.